

**THERESA CIOLINO-KLEIN, AUDITOR
CITY OF CHEVIOT AUDITOR'S OFFICE**

INCOME TAX OFFICE
3814 HARRISON AVENUE
CHEVIOT, OHIO 45211



PRE-SORTED
STANDARD
U.S. POSTAGE
PAID
CINCINNATI, OH
PERMIT NO. 4513

RETURN SERVICE REQUESTED

Dear Business Owner,

Enclosed is your Cheviot Income Tax Return (Form BR). The due date for filing your tax return is **April 15**, or four (4) months from the end of your fiscal year. Any balance from this year plus the first quarterly payment for the next year are due at that time. Your check or money order should be made payable to "**CITY OF CHEVIOT**". Your tax return must be accompanied by supporting federal schedules.

If for some reason you do not have any taxable income please return the form with an explanation. If you do not respond, your account will be considered delinquent. To avoid penalties and interest your tax return and payment must be **postmarked** or **hand delivered** no later than **April 15**, or four (4) months from the end of your fiscal year.

Extension requests for filing must be made in writing by the due date. No verbal extensions will be honored. No extension requests received after the due date will be granted. A federal extension does **not** automatically apply to Cheviot.

Sincerely,

THERESA CIOLINO-KLEIN
CITY AUDITOR

**PLEASE NOTE
THAT THE
FILING DATE FOR
TAX RETURNS
IS
APRIL 15.**

CHEVIOT INCOME TAX RETURN

GENERAL INSTRUCTIONS

FORM BR

1. **WHO MUST FILE:** A return must be filed by partnerships, corporations and any other entity having income taxable by the City of Cheviot.

2. **WHEN AND WHERE TO FILE RETURN:** Taxpayers who end their taxable year on December 31 must file on or before the following April 15th. Taxpayers on a fiscal or partial year basis must file within four months following the end of such period.

Extension requests for filing must be made in writing by the due date. No verbal extensions will be honored. No extension requests received after the due date will be granted.

The Return is to be filed (including all applicable Federal schedules) with the City of Cheviot Income Tax Office, 3814 Harrison Avenue, Cheviot, Ohio 45211. Total amount due must be paid when the return is filed. Checks or money orders should be made payable to “**City of Cheviot**”.

3. **TAXABLE INCOME:** Cheviot Income Tax is levied on the following:

(A) On the net profit of all unincorporated businesses, professions, rentals or other activities conducted by residents of the City of Cheviot.

(B) On the net profit of all unincorporated businesses, professions, rentals or other activities conducted by non-residents within the City of Cheviot.

(C) On the net profit of all corporations derived from work done or services performed or rendered, from business and other activities conducted within the City of Cheviot.

4. **WHAT CONSTITUTES NET PROFIT:** Net profit is the income from the operation of a business, profession or enterprise and from the use of property, after the provision for all ordinary and necessary expenses, except contributions, either paid or accrued, in accordance with the accounting system used by the taxpayer for Federal Income Tax purposes, adjusting to the requirements of the Cheviot Income Tax Ordinance, and in the case of an association, without deduction of salaries paid to partners or other owners. Note that City, Federal or State Taxes, based on income, are not deductible in determining net profit.

5. **ALLOCATION OF PROFITS:** The business allocation percentage formula is to be used by corporations or non-resident business entities doing business within and outside of Cheviot if actual records of their Cheviot profits are not maintained.

Determine the ratio of the Cheviot portion of:

- (1) Average value of real and tangible property;
- (2) Total sales regardless of where made;
- (3) Total compensation paid to all employees.

Add the ratios obtained and divide by the number of ratios to obtain business allocation percentage. A ratio shall not be excluded from the computation because it is allocable entirely within or outside of Cheviot. This computation is to be reported on Schedule Y, Page 2 of Form BR.

6. **CHANGE IN TAX LIABILITY:** An amended Cheviot Tax Return is required within three months of the final determination of any changed tax liability resulting from Federal audit, Judicial decision, or other circumstance.

7. **PENALTIES AND INTEREST:** Penalty and interest for late filing and failure to file shall be imposed as provided by the Cheviot Income Tax Ordinance.

TAX YEAR _____

BUSINESS

CHEVIOT INCOME TAX RETURN

DUE ON OR BEFORE APRIL 15

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A MINIMUM \$25.00 PENALTY

Form BR File With
THERESA CIOLINO-KLEIN
AUDITOR CITY OF CHEVIOT
INCOME TAX DIVISION
3814 HARRISON AVENUE
CHEVIOT, OHIO 45211
Tax Office Phone: (513) 661-7854

FAX: (513) 661-0702
WEBSITE: www.cheviot.org
Fiscal Years Fill In Dates
Beginning _____
Ending _____
And File Within 4 Months of Ending Date

FILING REQUIRED EVEN IF NO TAX DUE

A WRITTEN EXTENSION REQUEST MUST BE RECEIVED BY DUE DATE. A FEDERAL EXTENSION DOES NOT AUTOMATICALLY APPLY TO CHEVIOT

TAXPAYER'S NAME, ADDRESS	ACCOUNT NO.	PRINCIPAL BUSINESS ACTIVITY _____
		CORPORATION <input type="checkbox"/> S CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/>
		FEDERAL I.D. # _____
		PHONE # _____
		IF MOVED DURING CURRENT YEAR PLEASE GIVE DATE OF MOVE
		INTO CHEVIOT _____ OUT OF CHEVIOT _____

INCOME	1. TOTAL INCOME FROM PAGE 2 (ATTACH COPIES OF FEDERAL RETURNS & SCHEDULES)	\$ _____
	2a. ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X FROM PAGE 2) ADD \$ _____	
ADJUSTMENTS TO INCOME	b. ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X ON PAGE 2) DEDUCT \$ _____	
	c. DIFFERENCE BETWEEN LINES 2a AND 2b TO BE ADDED TO OR SUBTRACTED FROM LINE 1 (+ OR -)	\$ _____
	3a. ADJUSTED NET INCOME (LINE 1 PLUS OR MINUS LINE 2c IF SCHEDULE X IS USED)	\$ _____
	b. AMOUNT OF LINE 3a ALLOCABLE _____% (FROM STEP 5 SCHEDULE Y)	\$ _____
	c. LESS ALLOCABLE LOSS PER PREVIOUS INCOME TAX RETURN (ATTACH SCHEDULE)	\$ _____
	4. AMOUNT SUBJECT TO CHEVIOT EARNINGS TAX (LINE 3b LESS LINE 3c)	\$ _____
TAX	5. TAX 2% OF LINE 4	\$ _____
	6. CREDITS:	
	a. PAYMENTS AND CREDITS OF ESTIMATED TAX	\$ _____
	b. PRIOR YEAR OVERPAYMENT	\$ _____
	c. TOTAL CREDITS ALLOWABLE	\$ _____
	7. BALANCE OF TAX DUE (LINE 5 LESS LINE 6c) MAKE REMITTANCE PAYABLE TO CITY OF CHEVIOT AND ATTACH WHEN FILING	TAX DUE \$ <input type="text"/>
	8. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE (If Line 6c is greater than Line 5)	

No refunds less than \$10.00 will be refunded, but credited to next year tax liability.

By Law, all Refunds & Credits in excess of \$10.00 are being reported to I.R.S.

DECLARATION OF ESTIMATED TAX FOR NEXT YEAR

9. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 2% FOR GROSS TAX OF	\$ _____
10. EXPECTED TAX CREDITS (EXCEPT OVERPAYMENTS)	\$ _____
11. NET ESTIMATED TAX DUE FOR NEXT YEAR (LINE 9 LESS LINE 10)	\$ _____
a. OVERPAYMENT FROM PRIOR YEAR(S)	\$ _____
12. AMOUNT PAID THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 11 LESS LINE 11a)	\$ <input type="text"/>
13. TOTAL OF THIS PAYMENT (LINE 7 PLUS LINE 12)	\$ <input type="text"/>

MAKE CHECKS PAYABLE TO CITY OF CHEVIOT

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

May the City Tax Division discuss this return with the preparer shown to the left?

YES NO

Signature of the Person Preparing if Other Than Taxpayer _____ Date _____

Signature of Taxpayer or Agent (Required) _____ Date _____

Address _____ Telephone Number _____

Title, If Signing for a Business _____

SECTION A Profit (or Loss) from Business or Profession

1. TOTAL RECEIPTS, LESS ALLOWANCES, REBATES AND RETURNS \$ _____

2. LESS Cost of Labor \$ _____ Material, supplies & other costs \$ _____ \$ _____

3. GROSS PROFIT FROM SALES, ETC. (Line 1 Less Line 2) \$ _____

4. INTEREST \$ _____ OTHER BUSINESS INCOME (Specify) \$ _____ \$ _____

5. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS \$ _____

BUSINESS DEDUCTIONS

6. ADVERTISING AND PROMOTION \$ _____ 11. DEPRECIATION, AMORTIZATION \$ _____

7. AUTO, TRUCK AND TRAVEL \$ _____ 12. RENTS (Paid to _____) \$ _____

8. INT. ON BUSINESS INDEBTEDNESS .. \$ _____ 13. OTHER (List if over 10% of Line 14) ... \$ _____

9a. TAXES BASED ON INCOME \$ _____ 14. TOTAL BUSINESS DEDUCTIONS (Total of Lines 6 to 13) \$ _____

b. OTHER BUSINESS TAXES \$ _____ 15. NET PROFIT (OR LOSS) FROM BUSINESS OR

10. SALARIES AND WAGES \$ _____ PROFESSION (LINE 5 LESS LINE 14) \$ _____

SECTION B Ordinary Income from Federal Form 4797 \$ _____

SECTION C Income from Rents — from Federal Schedule E

Kind & Location of Property	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income (Or Loss)

NET INCOME SECTION C \$ _____

SECTION D All Other Taxable Income

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS AND MISCELLANEOUS		
RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

NET INCOME SECTION D \$ _____

TOTAL From Sections A, B, C & D. Enter on Page 1, Line 1 \$ _____

SCHEDULE X. RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses) \$ _____		n. Capital Gains (Excluding Ordinary Gains) \$ _____	
b. Expenses incurred in the production of non-taxable income (at least 5% of Line Z) \$ _____		o. Interest Income \$ _____	
c. Taxes based on income (State) \$ _____		p. Dividends \$ _____	
d. Taxes based on income (City) \$ _____		q. Other (Explain) \$ _____	
e. Net operating loss deduction per Federal Return \$ _____			
f. Payments to partners \$ _____			
g. Contributions (not an expense) \$ _____			
h. Other expenses not deductible (Explain) \$ _____			
m. (Enter Line 2a Other Side) TOTAL \$ _____		z. Enter Line 2b Other Side TOTAL \$ _____	

SCHEDULE Y Business Allocation Formula

	a. LOCATED EVERYWHERE	B. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
STEP 1. AVERAGE VALUE OF REAL & TANG. PERSONAL PROPERTY			
GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	_____	_____	
TOTAL STEP 1	_____	_____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED			
	_____	_____	_____ %
STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID			
4. TOTAL PERCENTAGES	_____	_____	_____ %
5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			_____ %

Carry to Line 3b, Page 1 _____ %

SCHEDULE Z PARTNER'S SHARE OF INCOME

1. NAME AND MUNICIPALITY OR TOWNSHIP OF EA. PARTNER	2. Resident		3. Dist. Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
				\$ _____	\$ _____		\$ _____
7. TOTAL From Section A and Section D above			100				